1040, line 49

## **Credit for Child Care Expenses**

➤ See Instructions for Form 1040.

► Attach to Form 1040. Internal Revenue Service Your social security number Name(s) as shown on Form 1040 Name and relationship of each qualifying individual for whom expenses were paid and period (months and days) each lived in your household as a qualifying individual during this taxable year (see instructions for line 1). (c) Period lived in your household Months Days (a) Name Individual(s) or organization(s) to whom employment-related expenses were incurred and amount. If payment of amount incurred was made to an individual who performed services in your home, have appropriate wage tax returns on wages for services in the home been filed (see instructions for line 2)? . If "Yes," enter employer's identification number . . . . . . . (c) Period Incurred (d) Amount (b) Relationship (a) Name From Month—Day Month-Day **Computation of Credit** Enter the lesser of amount on line 3 or \$2,000 (\$4,000 if two or more qualifying individuals) (see instructions for line 4) Earned income limitation: (a) If unmarried at end of taxable year, enter amount of earned income (b) If married at end of taxable year, enter the lesser of your earned income or your spouse's earned income. Note: If you or your spouse was a student or incapable of self-care, see instructions for line 5 Enter the lesser of line 4 or line 5 Total amounts listed on line 6 paid during this taxable year

Credit for child care expenses. Multiply the amount on line 7 by 20%. Enter result here and on Form